EXCISE DEPARTMENT

GUBBI SUB-DIVISION.

(EXCISE BRANCH).

Notification No. Ex. C. 19—44-45, *dated* 14*th September* 1944.

In virtue of powers delegated to the Sub-Division Officers in charge of Excise work to exercise all the powers and to perform all the duties of a Collector under Rule 3 of the Rules under the Mysore Betalnuts, Coffee and Tea (Excise Duties) (Emergency) Act, 1944, I, Mr. K. M. Narasimhaiah, B.A., Sub-Division Officer, Gubbi Sub-Division, hereby require all the wholesale dealers, who purchase their stocks of Areca-nuts from curers within the jurisdiction of Gubbi Sub-Division to declare their stocks of Betelnuts as it stood on 14th August 1944, within a week from the date of publication of this notification and to take out licenses for the purposes of curing and wholesale dealing, etc., statements of declarations should be tendered before the Excise Range Inspectors in charge of Excise work in the Sub-Division.

K. M. NARASIMHAIAH,

1792 *Assistant Commissioner.*

UNIVERSITY OF MYSORE

*Notification No. G*3.-123—44-45, *dated* 15*th July* 1944.

THE SILVER JUBILEE KANNADA GOLD MEDAL.

This Medal founded by *Rajasevasakta* Mr. B. M. Srikantia, M.A., B.L., retired Professor of English, Central College, Bangalore, will be awarded at the University Convocation of 1945 for the best Kannada poem written by any under-graduate or post-graduate student from any of the Colleges in the University of Mysore.

2. The poem should be written in pure Kannada metre (and not in the Sanskrit VRITTA OR KANDA Metre) and in an easily intelligible modern Kannada Style. It may deal with any subject, ancient or modern, Indian or Foreign, provided the spirit and the treatment are modern. It may be a piece of original composition or a translation of an English or a Greek classic or an adaptation of such, and should not exceed 300 lines in length.

3. The poem should have a motto instead of the writer's name and should be accompanied by a sealed cover containing the name of the competitor, his post office address and a declaration to the effect that the poem is his own *bona fide* composition.

4. Competitors should send their poems to the Registrar, University of Mysore, Mysore, so that they may reach him *on or before the* 15*th January* 1945.

5. No one who has already won the medal may compete again.

6. No award will be made, if the poem does not reach a fairly good standard of execution, and if it does not show some individuality in the writer.

By Order,
D. S. GORDON,

34 *Registrar.*

DEPARTMENT OF PUBLIC INSTRUCTION

OFFICE OF THE DIRECTOR OF PUBLIC INSTRUCTION IN MYSORE, BANGALORE.

*Notification No. D*4. 5400-267—43-44, *dated* 11—12*th September* 1944.

In addition to the endowments of Rs, 6,000, Rs. 4,300, Rs. 1,250 and Rs. 8,000 offered by the President of the Sarada Vilas High School Committee, Mysore, and accepted as Sarada Vilas High School endowment in this office notifications No. D4. 3868-188—42-43, dated 19th July 1943, 4th September 1943 and 30th November 1943 and notification of even No. dated 4th September 1944, respectively, a further sum of Rs. 1,750 offered by the President for the same purpose is accepted.

The amount which has been transferred from the Bank of Mysore, Ltd., Mysore, to the District Treasury, Mysore, is credited to the Charitable Endowment Deposits with effect from the 12th August 1944 and will carry insterest at 3 3/4 per cent from the date of deposit.

The interest on this amount will be paid, as usual, half-yearly in January and July to the President of the Sarada Vilas High School Committee on bills to be preferred by him to this office,

M. SULTAN MOHIYUDDIN,

1690 *Director.*

MISCELLANEOUS DEPARTMENTS

OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES AND OF FIRMS IN MYSORE.

ANNEXURE.

Rules for the grant of Auditors' Certificates.

1. (*A*) The Government may upon the receipt of an application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the rule, or (*b*) who has at least five years' practical training in auditing accounts, and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests:—

(i) Tests prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accountants) No. 213 (ii) T. and E. (A.B.), dated 26th March 1932, as amended from time to time.

(ii) Membership of any of the following institutes and societies:—

(1) The Institute of Chartered Accountants in England and Wales.
(2) The Society of Incorporated Accountants and Auditors, London.
(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accountants in Ireland.

(Notification No. 1234—I. & C. 6-18, dated 7th August 1918, is hereby cancelled.)

(iii) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(i) has been adjudged by a competent court to be of unsound mind;

(ii) is an undischarged insolvent;

(iii) being a discharged insolvent, has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part;

(iv) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is, under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Government has, by an order in this behalf, removed the disability; or

(v) having previously practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate, by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(i) his full name, age, caste, residence and qualifications; and the language or languages in which the accounts are kept, and which he considers he is competent to audit;

(ii) any examination in Auditing or Accountancy he has passed with a certificate to that effect;

(iii) if he has served in any Firm of Auditors or Accountants, particulars thereof and the period for which he may have so served: and

(iv) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate from any other Government or Administration in India and the result of such application.

(*c*) The applicant shall also produce with his application evidence to the satisfaction of the Registrar of Joint-Stock Companies in Mysore, that he is competent to audit the accounts in the languages stated in his application.

Explanation.—A pass in a University Examination, or a certificate by a Gazetted Officer or a Chamber of Commerce or evidence of having audited accounts in a language for a long number of years will be deemed to be satisfactory evidence for the purpose of this rule.

(*d*) He shall supply such further information bearing on his application as the Government, at any time, require for him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in Rule 13 below. The certificate shall be in Form A and shall be valid from the 1st day of the July of any year or from any day subsequent to that day till the 30th June of the following year. No fee shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due; or

(*c*) who is found to have been subject at the time of the grant of Auditor's Certificate or thereafter has become subject to any of the disabilities stated in clauses (i) to (iv) of Rule 2 above; or

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that, before making such declaration, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a person removed temporarily therefrom under clause (*a*) or (*b*) of Rule 8 above:

Provided that—

(*1*) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate, the full amount of the annual fee for the year during which his name is restored: and

(*2*) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*a*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*—

(i) An entrance fee (Payable as soon as the application is accepted by Government):	...	Rs. 100
(ii) Annual fee (The annual fee shall be due and payable on the 1st of April each year)	...	Rs. 25

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*a*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. 3.

(*c*) Such fee shall be credited by the Registrar to the Government.

14. The fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Head "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts" and the duplicate treasury challan therefor shall be sent to the Secretary to Government, Development Department, through the Registrar of Joint-Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled, the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and the rules shall be placed for sale.

ANNEXURE.

FORM A.

Auditor's Certificate.

(*See Rule* 6.)

This is to certify that..... .....is entitled to be appointed and to act as an Auditor of Joint-Stock Companies in the Mysore State. The holder thereof is authorised to audit the accounts of Joint-Stock Companies in the Mysore State. The holder thereof is authosised to audit the accounts of Joint-Stock Companies in the State in.....language (s) only.

This certificate is valid from the..... day of.....19 . to the..... ..... day of..... 19 .....(inclusive).

A. N. RAGHAVACHAR,
Registrar.

LIST OF CERTIFIED AUDITORS AS IT STOOD ON 1ST JULY 1944.

Sl. No.	Name	Address	Qualification	Languages
	Messrs.—			
1	Agrahara Ramanna Narasimha Murthy.	2089, New Temple Road, 15th Cross Road, Malleswaram P.O., Bangalore.	Senior Inter, Accountancy and Auditing Senior.	English and Kannada
2	Aiyar Arjun Kalyan Subramani (of K S Aiyar & Co.)	Incorporated Accountant and Registered Accountant, 49, Appolo Street, Fort, Bombay.	B.Com., G.D.A., F.S.A.A. ...	English
3	Aiyar Kalyan Subramani (of K S Aiyar & Co.)	49, Shankar Mutt Road, Bangalore City.	B.A., F.S.A.A., J.P. ..	English and Tamil
4	Aiyar Papanasam Narayanaswami Swaminathan.	30, Nagapier Street, Triplicane, Madras	B.A , G.D A. ...	English, Tamil, Telugu, Kannada, Gujerati, Marati and Marwari.
5	Badami Raghavendra Rao	Certified Auditor, 7, Gandhi Bazaar, Basavangudi, Bangalore City.	Book-keeping and Accountancy, Advanced.	English and Kannada
6	Bhimasena Rao ...	22, II Main Road, Chamarajpet, Bangalore City.	Passed G.D.A. Examination ...	Do
7	Bindon Sydney Albert (of Messrs, Fraser and Ross).	17, Armenion Street, Madras ...	Member of the Institute of Chartered Accountants in England and Wales.	English
8	C C Reddy & Co. ...	Accountants and Auditors, 2/19, Armenion Street, Madras.	Consisting of Messrs. C Chandrasekhara Reddy and B Purushotham, G.D.A.	English, Tamil and Telugu
9	Dandekar, G M ...	Registered Accountant, 16, Moor Street, Madras.	B.A., A.S.A.A., R.A. ...	English, Marathi, Hindi, Gujarati, Marwari and Tamil.
10	Dattu Rao, P S ...	Accountant and Auditor, 12, Central Bank Road. Chamarajpet, Bangalore City.	B.A., B.Com. ...	English and Kannada
11	Doctor Subba Rao, G Mandre.	"Ram Mansion", Navaroji Furdunji Street, Fort, Bombay.	B.A., R.A., Ph.D., A.S.A.A. (London).	English, Kannada, and Marathi.
12	Doreswamy, A R ...	"Nallan Bhavan", Basavangudi Post, Bangalore City.	G.D.A., R.A. ...	English, Kannada, Tamil, Telugu and Hindi.
13	Eswariah, G V ...	Certified Auditor, No. 94, 2nd Cross Road, Basavangudi, Bangalore City.	.....	English, Kannada and Gujarati.
14	Gangadhara Sastry, S A	Certified Auditor, II Cross Road, Malleswaram, Bangalore City.	M.A. (Litt. & Com.), LL.B. ...	English and Kannada
15	Gill Cyril (of Messrs. Fraser and Ross).	17, Armenion Street, Madras ...	Member of the Institute of Chartered Accountants in England and Wales.	English
16	Goodwin, John' Stanely (of Messrs. Fraser and Ross).	Do do ...	Do do ...	Do
17	Hariharan, P R	Registered Accountant and Auditor, "Gomathi", Narasimharaja Mohalla, Mysore.	G.D.A., R.A. ...	English, Kannada, Telugu, Tamil and Malayalam.
18	Jagannathan, Malappalaiyam Sudrisan.	"Sudarsanam", R. S. Puram, Coimbatore.	Do ...	English and Tamil
19	Kondam Venkatasubbaiah	Madras	.....	English and Telugu
20	Kotadiah Ramanlal Lakshmi Shankar.	7, Lakumdas Street, P. T. Madras ...	R.A. First Examination ...	English, Gujarati, Marwari and Tamil.
21	Krishnaswami Jambunathan (of Messrs. Aiyar & Co., Madras).	1-87, Mount Road, Alwarpet P.O., Madras.	First R A. Examination of Government of India.	English and Tamil
22	Krishnaswami, Malappalaiyam Sudharisan.	"Sudarsanam", R. S. Puram Coimbatore.	G.D.A., R.A. ...	Do
23	Krishna & Co., A S ...	100 Feet Road, Malleswaram, Bangalore City.	Consisting for the present only Mr. A S Krishna Iyer.	English
24	Krishna Murthy, R ...	Accountant and Auditor, Extension, Kolar.	Diploma in Commerce with distinction in Accountancy and Auditing and Banking.	English and Kannada
25	Krishna Murthy, B V ..	Accountant, Sri Krishnarajendra Co-operative Society.	S.S.L.C., Accountancy, Banking and Currency.	English, Kannada and Telugu.
26	Krishna Murthy, C P ...	Registered Accountant, 54, East Anjaneya Temple Street, Basavangudi, Bangalore City.	B.A. ...	English, Tamil and Kannada.
27	Krishna Murthy Rao, K V	Certified Auditor, Chikkanna Buildings, Arcot Srinivasachar Street, Bangalore City.	Senior Accountancy Examination, 1938.	English, Kannada, Tamil, Telugu and Marati.
28	Lakshman Rao, Krishnagiri Venkoba.	"Yegneswar Building", Nagarthpet, Bangalore City.	G.D.A., R.A. ...	English, Tamil, Telugu, Gujarathi and Kannada.
29	Mandre Shama Rao ...	Incorporated Accountant, 5, Gandhi Nagar, Bangalore City.	M.A., B.Com., R.A., F.S.A.A.	English, Kannada, Gujarati and Marati.
30	Mallikarjuniah. B ...	62, Model House Street, Basavangudi Post, Bangalore City.	Accountancy and Auditing Senior Law, Economics and Banking.	English and Kannada
31	Manjayya, K	Certified Auditor, 276, Dewan's Road, Mysore.	B.A.	Do do
32	Mohan Ram, C R ...	Accountant, Electrical Audit and Accounts Office, Bangalore.	S.S.L.C., (Accountancy Higher)	English and Tamil
33	Mysore Nanjappa, Nanjappa.	Steward, Sri Krishnarajendra Hospital, Mysore.	B.A., D.Com.	English and Kannada
34	Narahari Sastry, C ...	Accounts and Audit Clerk, Mysore Silk Filatures, T.-Narasipur.	Accountancy and Auditing Examinations (Sr. Grade), Banking and Currency (Jr.), Co-operative Inspector's Examination of Mysore.	Do do
35	Narasimhachar, P ...	"Shanthi," 1841/5, IV Cross Road, Malleswaram, Bangalore City.	B A.	Do do
36	Narasimham Gullapalli ...	20, Thambuchetty Street, Madras ...	Metriculation, Fellow of Central Association of Accountants, London.	English, Telugu and Tamil
37	Narayana Rao, G. Mandre	Certified Auditor, 4, Arcot Srinivasachar Street, Bangalore City.	B.Com.	English and Kannada
38	Natarajan, K	34, Bull Temple Road, Basavangudi, Bangalore City.	B.Com.	English, Kannada and Tamil.

Sl. No.	Name	Address	Qualification	Languages
	Messrs.—			
39	Nuggihalli K. Krishnappa	Auditor Clerk, City Co-operative Bank, Ltd., Mysore.	S.S.L.C. and Accountancy Senior Grade Examinations of Mysore.	English and Kannada
40	Pandya, A C	Registered Accountant and Auditor, 106, China Bazaar Road, George Town, Madras.	R.A.	English, Kannada, Telugu, Tamil, Malayalam, Gujarathi, Marwari, Hindi, Multani and Persian (Urdu).
41	Pandya, Pandit Vidya Sagar.	"Shanti Kunj" London's Gardens, Kilpauk, Madras.	.....	English, Urdu, Hindi, Gujarathi and Panjabi.
42	Paramasivan Subramanya	Registered Accountant, "Santhi Bhavan", Challapuram P.O., Calicut.	B.A., G.D.A., R.A. ...	English, Tamil and Malayalam.
43	Puttor Rangaswamy ...	Accountant, Government Central Industrial Workshop, Bangalore.	B.A., Passed G.D.A ...	English and Kannada
44	Rajagopal Aiyar, T S ...	14, B. Jaffer Syrang Street, George Town, Madras.	M.A., G.D.A., R.A. ...	English and Tamil
45	Ramadhyani, B K ...	Registered Accountant and Auditor, 84, III Cross Road, Basavangudi, Bangalore City.	B.Sc., R.A.	English, Kannada, Marwari and Gujarati.
46	Ramakrishna Iyer, R S ...	Narasimharaja Mohalla, Mysore ...	.....	English and Kannada
47	Rama Rao, H S ...	12, Bull Temple Road, Basavangudi P.O., Bangalore City.	Accountancy Senior Examination of the Mysore and Indian Merchants Chamber of Commerce, Bombay.	English, Kannada and Telugu.
48	Ramaswami Iyengar, Asur	"Dayasadan," I Cross Road, Basavangudi P.O., Bangalore City.	B.Com., G.D.A., R.A. ...	English, Telugu and Tamil
49	Rangaswamy, A R ...	19, "Nallan Bhavan," Basavangudi, Bangalore City.	Intermediate and Senior Accountancy.	English, Kannada, Telugu and Tamil.
50	Rangaswamy, V ...	Accountant, Comptroller's Office, No. 4, Anegundi Lane, Kilari Road, Bangalore City.	Accountancy, Law and Practice of Commerce, Senior.	English and Kannada
51	Rudrappa, Eswarappa Kotre.	Registered Accountant, care of Messrs. R. E. Kotre & Co., Registered Accountants, Keshavapur, Hubli.	R.A.	Do do
52	Sakrepatna Anantha Rao	Accountant and Auditor, Palace Guttahalli, Malleswaram, Bangalore City.	G.D.A., R.A.	Do do
53	Sam Singh, N ...	Certified Auditor, Commercial Teacher, Government High School, Shimoga.	Senior English and Political Economy of L.C.C. Advanced Book-keeping (Madras) Commercial Education Teacher's Diploma of L.C.C., Advanced Book-keeping and Accountants, N.U.T., London.	Do do
54	Sarma Ganapathi Ramachandra.	Auditor, 25, St. John's Road, Bangalore	G.D.A., R.A.	English, Kannada, Telugu, and Tamil.
55	Singra Iyengar, M ...	23, East Park Road, Malleswaram, Bangalore.	S.S.L.C., Mysore Public Works Accounts, Entrance, Book-keeping Examination, Subordinate Accounts Service Examination of Mysore Government, Financial Department.	English and Kannada
56	Srikantaiah, S ...	29/30, Subramaneswaraswami Temple Street, Visweswarapuram, Bangalore City.	C.A.I.B.	Do do
57	Srinivasa Iyengar, M K ...	Stock Verification Accountant, Mysore State Railway, Mysore.	B.Com., and Accounts Examination.	Do do
58	Srinivasan, K V ...	Registered Accountant, 17, Rajaratanam Street, Kilpauk, Madras.	B.Sc., G.D.A., R.A. ...	English and Tamil
59	Subba Rao, B R ...	Lecturer, Central College, Bangalore ...	M.A., Dip-in-Com. ...	English and Kannada
60	Subba Rao, Mysore ...	Registered Accountant and Auditor, Kempegowda Road, Opposite to Mysore Chamber of Commerce, Bhngalore City.	B.A., LL.B., G.D.A., and R.A.	English, Kannada, Telugu and Hindi.
61	Subbaraman, S ...	Accountant and Auditor, National Insurance Buildings, Esplanade, Madras.	B.A., G.D.A., R.A. ...	English, Kannada and Tamil.
62	Subramaniya, D S ..	Certified Auditor, No. 133, Rameswara Temple Road, Chamarajpet, Bangalore City.	G.D.A., R.A. ...	English, Kannada and Telugu.
63	Subramanya, Mudugandur Narasimhaiya.	28, Margosa Avenue, Malleswaram, Bangalore City.	.....	English and Kannada
64	Subramanyam, T M S ...	Chief Accountant, Bank of Mysore, Ltd. 10, Therveedi Street, Ulsoor, Bangalore.	.....	English and Tamil
65	Thammaiah, L ...	Certified Auditor, Bull Temple Road, Basavangudi, Bangalore City.	Certificate, A.I.B. ...	English and Kannada
66	Vaidyanathan, S ...	13, Exchange Buildings, The Mall, Lahore.	B.A., G.D.A. ...	English, Tamil and Hindi
67	Venkatarama Iyengar, H V.	385, 8th Main Road, Malleswaram, Bangalore City.	M.A. ...	English and Kannada
68	Venkatachar, A ...	Certified Auditor, III Main Road, New Extension, Mandya.	.....	English, Kannada, Tamil and Telugu.
69	Venkatasubbaiah, S R ...	Retired Assistant Comptroller, 168, III Main Road, Malleswaram, Bangalore City.	B.A., S.A.S., Examination of Comptroller's Office, Bangalore.	English and Kannada
70	Vyasa Rao Ramachandra Rao.	Accountant, Mysore Woollen Industries, Ltd., Chitaldrug.	Accountancy, Auditing, Banking and Currency Senior Examination of Mysore.	Do do
71	William John Siromani...	"Stones Buildings", Trichy Road, Coimbatore.	Final Examination of L.C.C., Madras Government Technical Examinations.	English and Tamil

N.B.—(1) Auditors residing outside the State should send the annual fee by Money Order to the Registrar of Joint-Stock Companies in Mysore, and not by cheques, as the realisation of the cheque will take time and delays the renewal of the certificates in time.

(2) The annual fee for the renewal of the certificates should be sent on or before the 1st April each year.

1537 (*Vide* Rule 13 (a) (11)).